

IRISH CHURCH TEMPORALITIES COMMISSION.

[32 & 33 VICTORIA, CH. 42.]

REPORT

OF

THE COMMISSIONERS OF CHURCH TEMPORALITIES
IN IRELAND,

FOR THE YEAR 1876.

Presented to both Houses of Parliament by Command of Her Majesty.



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REPORT
OF THE
COMMISSIONERS OF CHURCH TEMPORALITIES
IN IRELAND,
FOR THE YEAR 1876.

TO HIS GRACE THE MOST NOBLE JOHN, DUKE OF MARLBOROUGH, K.G.,
LORD LIEUTENANT-GENERAL AND GENERAL GOVERNOR OF IRELAND, &c.

We, The Commissioners of Church Temporalities in Ireland, beg leave to submit to your Grace our Report for the year 1876.

Our Report will consist of two parts:—

1st. A narrative of our proceedings during the year 1876.

2nd. An estimate of the surplus which may be expected to be at the disposal of Parliament, out of the property vested in us by "The Irish Church Act, 1869," after the discharge of all the liabilities imposed upon it by the Legislature.

PART I.

PROCEEDINGS OF THE COMMISSIONERS DURING THE YEAR 1876.

In this statement we pursue the same order as we adopted in our Report for the preceding year:—

I. Sale of Land let to Tenants, &c.

Yearly tenures.

Perpetuity rents.

Renewable leaseholds.

House property.

Sales in the Landed Estates Court.

II. Sale of Glebe-Houses and Mensal Lands.

See-houses, glebe-houses, and mensal lands sold to the Representative Church Body.

Sale of residues of mensal lands excluded from sales to the Representative Church Body.

III. Sale and Conversion of Tithe rent-charge.

IV. Collection of Revenue and Purchase-money.

V. Payment of Annuitants.

VI. Discharge of Liabilities.

VII. Miscellaneous.

I.—SALE OF LAND LET TO TENANTS.

Yearly Tenures—Sales to Tenants.

Land let to tenants.
Yearly tenures.

In this branch of our sales very satisfactory progress has been made during the past year.

As the property coming under this description has been sold principally to tenant farmers—thereby constituting a class of small fee-simple proprietors—we think that a detailed account of what has been done will be interesting.*

During the year 1876, 241 first offers of sales were made to tenants, which completed a total of 7,843 offers made under the 34th section of the Irish Church Act, every tenant being entitled by that section to the right of pre-emption of his holding. Seven hundred and twenty-six sales on first offers, exclusive of sales in the Landed Estates Court, were effected during the year, a large number of tenants to whom offers had been made during the year 1875 having completed the purchase of their holdings during 1876. The annual rent of these 726 holdings was £9,446, and the purchase-money £220,280, of which the sum of £118,120 was paid in cash, and £107,110 secured by mortgage. The average rate of purchase was 23½ times the rent.

These transactions practically completed the sales that were obligatory on us under the 34th section of the Act, except in the cases of estates that were put into the Landed Estates Court, some of which have, however, been withdrawn, to be dealt with in our own office. The general result, so far, of the operation of the 34th section was, that out of the 8,433 persons who were on our books as tenants when the church property vested in us, 4,114 became, in response to first offers, absolute proprietors of their holdings.

In our Report for 1875, we stated that, for reasons which we then gave in detail, it was our intention to make second offers of sale to tenants who had not availed themselves of the first, as we considered that by doing so we should carry into effect the policy of the Irish Church Act, to the benefit of both the tenants and the public. As a preparatory step to making second offers, and also with a view to subsequent sales to the public, we caused a complete revision of the valuation and acreage of the property remaining unsold to be carried out. We thought this the more necessary, as, under the immense pressure of business thrown upon our staff by the commutation and compensation clauses of the Act during the first years of the Commission, the general inspection and valuation of the tenants' holdings was necessarily conducted with great despatch. The result of this revision was very satisfactory, the changes made in the valuation were not material, and the exact information obtained as to the extent and circumstances of the different farms was of the utmost importance as regards sales to the public.

According to the progress of this work of review, second offers of sale were issued to the tenants; 1,979 were sent out during the year. The acceptances were very numerous, though hardly so many as we expected. There were 422 holdings bought, of the annual rent of £4,114, for £90,780, of which the sum of £39,443 was paid in cash, and £51,287 secured by mortgage.

These 422 purchasing tenants, added to the number already given as having bought their farms on the first offers sent to them, make up a total of 4,536 small proprietors, created up to the end of 1876 by the operation of the Irish Church Act.

The number will be increased during the present year, as the issue of offers to tenants is still going on, and the sales of the property that was brought into the Landed Estates Court will be proceeded with.

We attribute the general success of the plan of creating a class of small proprietors out of a body of poor tenant farmers, chiefly to two causes—

The first and principal is, of course, the advantageous terms on which the purchase-money of the holdings is payable. The privilege to pay only one-fourth of the price in cash, whilst three-fourths may remain on mortgage, is a most valuable boon.

Indeed, without some arrangement of the sort, purchases by small farmers would be impracticable.

The second cause is, in our opinion, that the farmer has not been obliged to take the initiative in opening negotiations for the purchase of his farm, nor afterwards to conduct any correspondence on the subject. Everything has been made easy to him. He has not been obliged to encounter that real calamity for an illiterate man—writing a letter. A fair price has been put upon his farm, full printed explanations and instructions

* A Return giving the names of the purchasers of each holding sold up to 1st July, 1876, together with date of sale, annual rent, purchase-money, and situation of property sold, was furnished by the Commissioners in 1876, pursuant to an Order of the House of Lords, dated 20th June, 1876.—(See Parliamentary Paper, 1876, No. 263.)

accompanied the offer which was sent to him. He has had only to write, or get written for him, from one to six words on a printed form supplied to him; to sign his name or affix his mark; to provide within three months one-fourth of the purchase-money, and the thing was done. He was transformed, without trouble to himself, from a rent-paying tenant into a landed proprietor. Short and simple forms of conveyance and mortgage were settled and printed by our authority, and thus the cost of the transaction was reduced to a minimum.

Yearly Tenures—Sales to the Public.

During the year 1876 we have been engaged in selling property of this sort to the public. On the refusal of the tenants to avail themselves of the second offers made to them, their lands are, with as little delay as possible, submitted by advertisement to public competition. Tenders are invited for any amount of land from one holding upwards, and the highest tender, if it come up to the reserved price fixed, is, after a fortnight's delay, accepted. Under this system we have sold during the year 429 holdings to 62 purchasers, the annual value being £4,716, and the price realized being £106,894, of which £69,603 has been paid in cash, and the balance, £37,291, secured by mortgage; the rate of purchase is $22\frac{1}{2}$ times the rent.

Yearly
tenures—
Sales to the
public.

We have by these sales, for the first time, been able to judge by comparison of the fairness of the prices which we ourselves, under the authority of the Act, placed on the tenants' holdings, and the result, though not hearing out the opinion that we expressed last year, that higher prices would be obtained from the tenants than from the public, has been most satisfactory, and is creditable to the skill and carefulness of our principal valuator, Mr. Murrogh O'Brien, the lands purchased by public competition at the rate of $22\frac{1}{2}$ times the rent having been on an average offered by us to the tenants, chiefly on his reports and valuation, at the rate of $22\frac{1}{2}$ times the rent. We attach some importance to this result, as it may fairly be inferred from it that our prices throughout have been just. Our responsibility in fixing them has been considerable, there being danger on the one hand lest we might practically deprive the tenant of his right of pre-emption by putting too high a price on his farm, and, on the other, lest by fixing the price too low the public interest should suffer.

Perpetuity Rents.

Perpetuity
rents.

During the past year 93 Perpetuity Rents, of the annual value of £5,296 14s. 2d., were sold for £159,301 8s. 5d., being twenty-five years' purchase of the rents as provided for in the 34th section of "The Irish Church Act, 1869," £80,024 0s. 4d. of this sum was paid in cash, and the balance, £79,277 8s. 1d., secured by mortgage.

Renewable Leaseholds.

Renewable
leaseholds.

Sixty sales of renewable leaseholds have been effected, the annual value of these leaseholds, including annual renewal fines, being £1,452 15s. 4d. The purchase-money realized was £48,302—in cash, £22,538; secured by mortgage, £25,764; but this amount includes very large arrears of fines, which were necessarily paid up before the sales could be completed. The figures given, therefore, do not show the number of years' purchase of the annual value of this property which was received. It was, in fact, about twenty-seven years' purchase of the annual rents and fines.

Sales of House Property to the Public.

Sales of
house pro-
perty to the
public.

Eighty-nine lots of house property have been sold in the year to 71 purchasers. The rent was £1,605, and the purchase-money £35,370 (of which £26,163 was paid in cash, and £7,207 secured by mortgage), or twenty-two years' purchase of the rent. These houses have been sold by public auction at our office by our own officers.

The high price realized as compared with the annual rent is in consequence of the houses being all, or nearly all, held on lease at a rent below their real value. A large purchase-money was given in most cases, in consideration of the reversionary profit.

Sales in the Landed Estates Court.

Sales in the
Landed
Estates
Court.

Fifty-one holdings, of the annual value of £564, have been sold in the Landed Estates Court for £12,620, being on an average $22\frac{1}{2}$ years' purchase of the rental.

Sale of
glebe-houses
and mensal
lands.

II.—SALE OF GLEBE-HOUSES AND MENSAL LANDS.

See-Houses, Glebe-Houses and Mensal Lands, sold to the Representative Church Body.

Three see-houses and 146 glebe-houses, with the mensal lands decided to be necessary for the convenient enjoyment of each house, have been vested in the Representative Church Body, under the provisions of the 27th and 28th sections of the "Irish Church Act, 1869," for the sum of £89,900 0s. 6d. in cash, subject to £441 a year head rent (a further sum of £14,175 2s., having been however paid during the year 1876, in respect of houses and lands vested, but unpaid for in 1875).

It must be remembered that see and glebe houses are in all cases sold pursuant to the direction of the 27th section very much below their value, and in many cases they are vested in the Representative Church Body at a nominal price, the worth of the site only being taken into account.

Sale of resi-
dues of
mensal
lands.

Sale of residues of Mensal Lands excluded from sales to the Representative Church Body.

The residues of mensal lands excluded from sales to the Representative Church Body, being entirely under our own control, and no rights in respect of them being given to any persons by any section of the Act, have been sold at high prices. The annual value of these lands disposed of during the year, in eighty-nine lots, was £2,684 16s. 10d., and the purchase-money realized was £67,744 18s. 8d., being 234 years' purchase of the rent. The amount paid in cash was £30,331 10s. 4d., secured by mortgage, £37,413 8s. 4d.

Sale and
conversion
of tithes
rent-charge.

III.—SALE AND CONVERSION OF TITHES RENT-CHARGE.

The sale of tithe rent-charge has proceeded more slowly during the past year than in the preceding ones, £1,285 8s. 1½d. a year has been sold for £27,682 9s. in cash, and £8,259 0s. 7d. a year has been sold on the loan system, that is, converted into terminable annuities.

IV.—COLLECTION OF REVENUE AND PURCHASE-MONEY.

Arrears of
revenue.

Arrears of Revenue.

During the last six months of the year great and successful exertions have been made to enforce the payment of arrears. With this object specially in view, though other reasons also weighed with us, we changed our solicitor in June, appointing a new one with the conditions imposed on him of transacting our business in chambers in this office, where he would be in constant and easy communication with the collector, and also of practically devoting his whole time to our affairs.

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No. 1.
page 10.

The result of the change has been completely satisfactory. Out of £17,300 arrears referred to the solicitor in June, £12,549 has been collected. His report on the schedule containing them is appended. The total amount of arrears due on the 31st December, 1876, was less by about £9,000 than on the 31st December, 1875.

Summary of
sales.

Summary of Sales.

Our sales of every description during the past year, realized the total sum of £1,094,021 2s. 2d. Of this amount £537,078 11s. 4d. was paid in cash, and £556,942 10s. 10d. secured by mortgage.

Summary of
receipts.

Summary of Receipts.

Our total receipts in cash for the year have been £1,234,686 2s. 5d., of which the sum of £537,078 11s. 4d. was purchase-money in respect of sales effected during the year.

Annuitants.

V.—PAYMENT OF ANNUITANTS.

The annuitants mentioned in our last report as on the books of the Commission, have been reduced in number during the year from 401 to 384, consequent on the death of five incumbents, one curate, two Nonconformist ministers, and seven clerks, sextons, &c., and on the commutation of two sextons. These deaths and commutations have reduced the total amount of the annuities payable from £26,019 12s. to £23,794 10s., the reduction being £2,225 2s. per annum.

VI.—DISCHARGE OF LIABILITIES.

Discharge of
Liabilities.

Since the date of our last report, the 31st January, 1876, we have handed over to the Commissioners for Reduction of the National Debt, £800,000 in repayment of advances, and £291,754 for interest; total, £1,091,754.

The amount of our debt at the date of this Report is £7,600,000.

VII.—MISCELLANEOUS.

Appeals to the Full Court.*

Miscella-
neous busi-
ness.—
Appeals to
the full
court.

Several cases of appeal from the order of one Commissioner (involving important questions affecting certain classes of property vested in the Commissioners) were heard and decided by his Honour the Master of the Rolls and the Commissioners.

Compensation to Owners of Admeasurement.

Compensa-
tion to
owners of
admeasur-
ement.

The sum of £24,282 2s. 4d. has been paid during the past year, and there remain but eleven cases unsettled, which it is expected will be disposed of during the present year.

Expenses of Commission.

Expenses of
Commission.

The total net cost of the Commission, that is, in respect of salaries, rent, postage, stationery, printing, travelling expenses, surveys, &c., &c., for the past year, has been £23,217, being a reduction of £3,956, as compared with the net cost in respect of charges under the same heads of £27,173 for the year 1875.

Accounts.

Accounts.

Our accounts to the 31st December, 1876, and for the whole period of the Commission, are appended to this Report.

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11.

PART II.

ESTIMATE OF THE SURPLUS WHICH MAY BE EXPECTED TO BE AT THE DISPOSAL OF PARLIAMENT.

We have now advanced so far in realizing the property vested in us by the Irish Church Act that we are able to form a tolerably accurate estimate of the surplus which will remain to be applied as Parliament may direct, under the provisions of the 68th section of that Act. We find that, owing to the price at which we have sold the lands being larger than was expected, and also to the delay from various circumstances, impossible to foresee, which has taken place in disposing of the property generally, the amount of surplus will be considerably greater than we anticipated in 1874, as our capital liabilities have been met more largely out of income and less out of purchase-money than was or could have been then calculated. It must be borne in mind when the "surplus" is mentioned, that the provisions of the Irish Church Act are such that the surplus cannot consist of a capital sum lying to our credit in a bank. It must necessarily be an annual revenue composed both of terminable annuities and also, as will be seen, of a considerable sum payable annually for ever.

In order to state the surplus as a capital sum it will be requisite to make a calculation capitalising the annual revenue, whether such revenue be terminable or perpetual.

Before proceeding further, however, we desire to guard ourselves carefully against being understood to guarantee that the actual surplus shall agree precisely with our estimate.

There is still about one and a quarter millions' worth of land to be sold; and though in our calculation we take the price that we shall receive for it at only twenty years' purchase of the rental, it is of course possible, as some of the lands are very badly circumstanced, that that amount may not be realized.

Another contingency that may slightly derange our calculations is, that during the next two years a large number of the tithe rent-charge payers who have not converted their perpetual liabilities into terminable annuities, may come forward and do so. We do not expect that they will, and we shall assume in our estimate that they will not, as it is unlikely that having allowed six years to elapse without availing themselves of the facilities for conversion afforded to them, they will now consider it for their interest to do so.

Neither do we anticipate that many more of the perpetuity rents will be sold. In the case of this description of property, as well as in that of the tithe rent-charge remain-

* Constituted by Act 35 & 36 Vict., cap. 13, sec. 2.

REPORT OF THE COMMISSIONERS

ing unconverted into terminable annuities, we shall take for granted that no further purchases of any importance will be made. It is rather for the public advantage that there should be none; but if there be, our estimate, as we have said, will not be materially affected.

With these preliminary observations, we shall now give the details necessary to show how the amount of the probable surplus is arrived at.

The total sum necessary for the compensation of life interests, and for carrying out the other provisions of the Irish Church Act, was £11,180,000. Of this amount we estimate that we shall have paid off at the end of 1879, £4,755,000; and that there will then remain a liability of £6,425,000; namely, £6,206,000 to the Commissioners for the Reduction of the National Debt, and a capital charge of about £225,000 in respect of annuitants and pensioners.

The whole liability at the end of 1879 being thus calculated to be £6,425,000, the full amount of the property charged with it must next be stated.

The annual revenue of the Commission will at that time, as nearly as we can estimate it, be as follows:—

	£
Title rent-charge (unconverted and permanent),	215,000
Do. do. converted into terminable annuities,	162,000
Perpetuity rents,	67,000
Terminable land annuities,	129,000
Interest on purchase-money standing out on mortgage,	30,000
Estimated average annual receipt in reduction of charges on mortgaged lands,	15,000
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Deduct life annuities and pensions,	618,000
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Net annual revenue (1879), without allowing for collection and future management, &c., &c.,	593,000
	<hr/>

If the whole of these annual receipts, after providing for the cost of management, be devoted to the liquidation of the debt, then in 1893 the debt will be extinguished.

The annual revenue remaining payable in 1893 will be, according to our estimate, as follows:—

	£
Title rent-charge (permanent),	215,000
Do. do. terminable annuities,	153,000
Perpetuity rents,	67,000
Terminable land annuities,	129,000
Interest on purchase-money standing out on mortgage,	31,000
Estimated average annual receipt in reduction of charges on mortgaged lands,	15,000
	<hr/>
	600,000

And as the debt will, on the condition mentioned, be then extinguished, the surplus in 1893 will be the whole capital value of the then existing annual revenue of £600,000.

This value will be—

	£
Permanent title rent-charge (£215,000, valued at 23 years' purchase),	4,837,500
Do. do. terminable annuities, £153,000, 31 years to run, valued at 18½ years' purchase,	2,861,100
Perpetuity rents, £67,000 (25 years' purchase),	1,675,000
Terminable land annuities, £129,000 (5 years to run), valued at 4½ years' purchase,	580,500
Purchase-money standing out on mortgage in 1879, £750,000, less 14 years' probable receipt at £15,000 a year (4310,000),	540,000
	<hr/>
	£10,496,100

If the surplus be calculated at the end of 1879 the result will be different.

The capital value of the gross annual revenue of £618,000 in 1879, will, at the end of that year, be—

	£
Title rent-charge, permanent, £215,000, valued at 23½ years' purchase,	4,837,500
Do. do. terminable annuities (long), £153,000, 43 years to run, valued at 23½ years' purchase,	3,444,500
Title rent-charge, terminable annuities (short), £39,000, 14 years to run, valued at 10½ years' purchase,	28,100
Perpetuity rents, £67,000 (25 years' purchase),	1,675,000
Terminable land annuities, £129,000, 18 years to run, valued at 13½ years' purchase,	1,289,000
Purchase-money (estimated) that will remain standing out on mortgage in 1879,	750,000
	<hr/>
	£12,493,000

But from this sum must be deducted the liabilities, amounting to £6,425,000, to which the property will be subject in 1879, as already explained.

The remainder (£6,068,000) will be approximately the capital value of the surplus at the end of the present Commission.

The reason of the difference in the surplus when calculated in 1893 and in 1879 is this—

Though the annual instalments of the terminable annuities are composed of both interest (that is, income) and capital, the greater portion of the annual receipts will represent income, not capital.

The result is, that the liquidation of the debt between 1879 and 1893 will be effected chiefly by income, and that consequently during that period the amount of capital applied to paying off the debt will only be about £2,000,000; the annual income, as distinguished from capital, liquidating the balance of £4,200,000. Therefore, during the fourteen years in question, the capital value of the property will only fall from £12,493,000 to £10,494,100, nearly the whole diminution, of course, taking place in the value of the terminable annuities, though the capital sum standing out on mortgage will also, it is calculated, be lessened by annual receipts in reduction of the charges on the property mortgaged.

Reverting to the surplus of six millions in 1879, as possessing a more practical interest than the remote ten and a half millions of 1893, it may be useful to point out the various modes in which the smaller but nearer sum may then be made available for public purposes by postponing or prolonging the liquidation of the principal of the debt due to the Government.

1. Should a large capital sum be required for any special object, the property being worth twelve and a half millions, and the charge on it being only six and a half millions, Parliament might safely sanction a further advance of public money on the security of the estate.

2. It might be arranged that the interest only on the debt (£6,200,000) in 1879 to the National Debt Commissioners should be paid. This would absorb about £219,000 a year out of an annual income of £593,000, leaving a balance of about £374,000 to be disposed of as the Legislature might think fit.

3. An annual sum of £393,000 might be set apart for the redemption of the debt with interest. This amount, if permanent, would be sufficient to discharge both principal and interest in twenty-three and a half years; but as after nineteen years the terminable land annuities will expire, and the annual receipts will then diminish, the period for redemption must be extended to twenty-five years. If this plan were adopted, £200,000 a year would, from 1880 to 1904, be at the disposal of Parliament for the benefit of the country.

After 1904, the whole revenue would be available for public purposes, and the annual receipts would then be about £470,000. This revenue would continue until 1924, when the terminable Tithe Rent-charge Annuities will expire. There would then remain a permanent unencumbered income of about £280,000 a year.

Liabilities
in 1879.
Surplus
in 1879.

(Signed),

MONCK,

JAMES ANTHONY LAWSON,

} Commissioners of
Church Temporalities
in Ireland.

24, UPPER MERION-STREET, DUBLIN,
3rd February, 1877.

APPENDIX No. 1.

REPORT OF SOLICITOR AS TO ARREARS OF TITHE RENT-CHARGE.

IRISH CHURCH TEMPORALITIES COMMISSION,
SOLICITOR'S DEPARTMENT, 24, UPPER MERION-STREET, DUBLIN,
25th January, 1877.

TITHE RENT-CHARGE SCHEDULE.

Sir,

As directed by you I furnish report on Schedule of Arrears of Tithe Rent-charge for the information of the Commissioners.

The Schedule of arrears was furnished to me for collection on the 28th of June, 1876, and contained 795 cases, representing an arrear of £17,300.

Up to this date I have recovered and paid over £12,549, representing 543 cases.

There are therefore 252 cases, representing a sum of £4,751 1s. 10d., still remaining unpaid.

I send herewith a Schedule of the unpaid cases, with my observations in each case, showing what steps have been taken to recover the sum still outstanding; and for the convenience of the Commissioners, on the other side of this letter you will find a short summary of such Schedule.

I am, Sir,

Your obedient servant,

(Signed),

JOHN H. FRANKS.

DENIS GODLEY, Esq.

SUMMARY OF SCHEDULE OF ARREARS OF TITHE RENT-CHARGE.

CLASS OF PROCESSIONS.	NO. OF CASES ON SCHEDULE.	GROSS SUM REPRESENTED IN EACH CASE.	£	s.	d.
Judgments recovered but not yet realized,	24	553 8 10			
Receivers appointed at suit of Commissioners and other parties,	15	1,023 9 5			
Properties sold in Landed Estates Court and arrears to be paid out of Court,	23	549 10 1			
Writs out, but time to plead not expired,	45	649 3 9			
With Collection Department for local inquiry,	51	668 3 11			
Defences filed to Commissioners' action,	7	145 0 2			
Equity Proceedings pending,	13	367 0 2			
Parties liable recently dead,	15	147 15 5			
Time for payment given,	13	115 9 3			
Objections to statement,	8	134 18 5			
Correspondence still proceeding,	21	235 1 8			
Applications for apportionments pending,	3	34 17 5			
Liability under investigation,	3	56 8 8			
Bankrupts, arrears secured,	2	70 5 8			
Total gross sum still outstanding,			£	4,751	1 10

APPENDIX No. 2.

ACCOUNTS

OF

THE COMMISSIONERS OF CHURCH TEMPORALITIES IN IRELAND.

I.—FOR THE YEAR ENDED 31ST DECEMBER, 1876,

AND

II.—FOR THE PERIOD FROM 26TH JULY, 1869 (THE COMMENCEMENT OF THE
COMMISSION), TO 31ST DECEMBER, 1876.

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A.—CASH ACCOUNTS,	12 & 16
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ANNEXES of The COMMISSIONERS of CHURCH TEMPORALITIES in IRELAND, under the provisions

L—FOR THE YEAR ENDED

Dye

A. CASH

Section of Principal Act and Act of 1873.	To	£	s.	d.	£	s.	d.
35	To BALANCE on the 1st January, 1878:						
	Cash,				45,839	9	6
	Deposit Account, Bank of Ireland,				300,000	0	0
	Less—Sub-Accounts, &c. (Cr.),				205,880	9	6
					134	0	0
	305,796	9	1				
	To SALES OF PROPERTY:						
33 and 7 (1872)	Tithe Rent-charge,				27,689	9	0
34, 35, & 36	Lands, &c.:						
	1. Perpetuity Rent,				80,094	0	4
	2. Renewable Leaseholds,				22,628	12	11
	3. Tentsy and other Tenures,				269,200	9	1
	4. Rights to Mines and Quarries,				215	0	0
					337,878	9	4
27, 28, & 29	Ecclesiastical Residences and Lands,				134,426	19	10
31 and 32 (1872)	To CONVERSION OF RENEWABLE LEASEHOLDS INTO PERPETUITIES (Act 3 and 4 Will. IV., c. 37, s. 145 and 156),				305,394	13	9
	354,067	4	2				
	To Basers, &c.:						
11 & 12, and 6 (1872)	Tithe Rent-charge,				290,039	12	10
11 and 12	Lands, &c.:						
	1. Perpetuity Rent,				60,884	12	0
	2. Renewable Leaseholds (including Tentsy), and other Tenures,				72,736	15	0
	3. Mineral Rights and Royalties,				621	0	0
					133,172	10	9
11 & 12, and 13 (1872)	To DIVIDENDS AND INTEREST OF MONEY,						
11	To PRIVATE SUBSCRIPTIONS for Building Churches,						
11	To EXCEMPTIONAL TAX (Act 3 & 4 Will. IV., c. 37),						
	To OTHER HEADS OF RECEIPT (including £3,331 9s. 2d. Legal Costs and Fees),						
32 and 7 (1872)	To LOAN ACCOUNT—TITHE RENT-CHARGE, Fixed Annual Instalments,						
32	To MORTGAGE ACCOUNT—LANDS PROPERTY, &c.:						
	Mortgage Money,				12,215	10	0
	Fixed Half-yearly Instalments,				30,608	3	1
31	To MORTGAGE ACCOUNT—CONVERTED LEASEHOLDS (Act 3 & 4 Will. IV., c. 37, s. 155)—Mortgage Money,				63,223	12	1
	2,417	9	11				
	Carried forward,						
					1,637,172	12	5

of "The Irish Church Act, 1869," and "The Irish Church Act, 1869, Amendment Act, 1872."

31st DECEMBER, 1876.

ACCOUNT.

CR.

Section of Church Act and Act of 1872.	Debit	£	s.	d.	Credit	£	s.	d.
						£	s.	d.
By COMPENSATION, ALLOWANCES, GRATUITIES, &c.:								
14 For Life Allowances to Archbishops, Bishops, and Incumbents,		17,736	15	11				
15 For Life Allowances to Permanent Curates,		1,233	0	0				
16 For Life Allowances to Diocesan and District Schoolmasters,		338	13	0				
16 For Life Allowances to Clerks, Sessions, and others holding fees and offices,		3,094	1	6				
45 For Life Allowances to Vicars-General and other officers, for loss of fees, &c.		2,073	14	4				
							24,092	2 9
By COMPENSATION OF ALLOWANCES, &c.:								
23 Of Archbishops, Bishops, and Incumbents:						507	16	5
Commission Money,						59	16	6
16 Of Clerks, Sessions, and others,						5,395	1	10
4 (1872) Of Allowances under 4th Section,								
							5,395	14 0
By BUILDING CHARGES,							1,234	13 9
18 By COMPENSATION TO LAY PARSONS,							20,352	2 4
33 and 8 1/2 (1870) By LEASES OF TITHES RENT-CHARGE.—Purchase of,							15,007	14 0
11 and 12 By CHARGES AND INCOMMERENCES AFFECTING PROPERTY,							56	14 0
33 By BURDEN DUEING.—Life Allowances,							1,609	5 2
34 By EXPENSES ATTENDANT ON SALES OF PROPERTY,							1,836	0 1
11 and 12 By RENT ABATEMENTS (Poor-rate allowed, &c.),							19,074	13 9
35 By PROPORTION OF INCOME PAID OVER TO THE CLERK,							55	11 5
11 and 15 By TITHES RENT-CHARGE PAID,							149	7 7
11 and 19 By RATES, TAXES, &c.,							515	3 6
43 By EXPENDITURE UNDER 4TH Section of "The Irish Church Act, 1869":—								
For Building Churches,							95	0 0
49 By EXPENDITURE UNDER 4TH Section of "The Irish Church Act, 1869":—							40	0 0
For Repairs of Churches,								
— By OTHER KINDS OF EXPENDITURE,							593	9 2
5 and 6 By EXPENSES OF THE COMMISSION:								
Establishment—								
Salaries and Allowances,		17,436	12	4				
Incidental Expenses (Travelling Expenses, Rent of Office, Stationery and Printing, Postage, Costs and Expenses of Clerks in establishing claims, &c.),		2,847	11	0				
							20,284	3 4
27 Legal Branch,							2,739	15 5
Archdeacon and Surveyor's Branch,							3,150	9 1
Registers, Baggage Collectors, &c.							62	19 8
— Audit of Accounts.—Cost of Audit,							819	0 0
44 By COMPENSATION AND SUPERANNUATION ALLOWANCES of the Commissioners and Officers of the late Ecclesiastical Commission,								
49 to 51 By INTEREST AND CHARGES ON LOANS:								
Interest of Advances from National Debt Commissioners,						290,754	1	11
Bankers' Commission on Remittances between England and Ireland,						451	7	0
7 and 10 (1872) By STAMP DUTY ON MISSING CHURCHES, &c.,								
							293,325	8 11
							1,738	17 6
					Carried forward,			
						—	490,990	15 5

* The Legal Costs and Fees received in 1877 amounted to £3,321. 16. 1d.

APPENDIX TO THE REPORT OF THE COMMISSIONERS

ACCOUNTS of The Commissioners of

I.—FOR THE YEAR ENDED

DR.

A.—CASH

Section of Principal Act and Act of 1878.	Description	Amount forward.	£			s.		
			£	s.	d.	£	s.	d.
11	To GLEBE-HOUSE ADVANCES—late Board of First Fruits (Acts 3 & 4 Will. IV., c. 37, c. 38, and 1 & 2 Vict., c. 109, c. 48)—Instalments,	1,537,172 13 3						
11	To GLEBE-HOUSE MORTGAGES (Acts 23 & 24 Vict., c. 155, c. 33, and 14 & 15 Vict., c. 73, c. 30): Instalments,	12 7 8						
29	To PRIMACY BODLEES'S AND OTHER TRUST FUNDS,	19 15 4						
—	To PROPERTY AND INCOME TAX (Act 15 & 17 Vict., c. 34, c. 5),	0 13 6						
—	To SECURITIES sold: £24 15s. 5d. Stock,	5,222 0 4						
		23 7 7						
			£	1,540,683 5 6				

B.—MORTGAGE
(SALES OF PROPERTY)

HEAD OF ACCOUNT	BALANCES ON THE 1st JANUARY, 1878.	MORTGAGE MONEY, £. (Principal).	INTEREST PROPECTIVELY RECOVERABLE IN RESPECT OF MORTGAGES, £. AS INVESTED BY TRUST INVESTMENT.	TOTAL
To SALES OF PROPERTY:				
Title Rent-charge, Lands:	7,303,031 11 6	175,840 14 1	221,346 17 6	7,700,178 3 1
Perpetuity Rents, Renewable Leases, — Tents and other Tenures, Ecclesiastical Residences and Lands,	1,363,022 14 4	29,327 8 1 20,705 18 8 220,867 2 1 28,727 16 2	122,614 7 0	1,867,443 2 1
To CONVERSION OF RENEWABLE LEASEHOLD INTO PER- PETUITIES, —	231,053 17 3	9,463 18 9	—	230,519 14 0
To GLEBE-HOUSE ADVANCES, late Board of First Fruits,	19 7 2	—	—	19 7 2
To GLEBE-HOUSE MORTGAGES,	456 15 4	—	—	456 15 4
	£ 8,878,782 5 7	£ 260,948 10 10	£ 333,663 5 3	£ 9,282,393 1 8

C.—SUPPLEMENTAL
(SALES OF PROPERTY)

HEAD OF ACCOUNT	AMOUNT VALUE.
Title Rent-charge, Lands:	£ 9,244 0 0
Perpetuity Rents, Renewable Leases, — Tents and other Tenures, Rights to Mines and Quarries, Ecclesiastical Residences and Lands,	£ 6,298 14 2 — 20,705 18 10 — —
Conversion of Renewable Leases into Perpetuities,	—
	TOTAL SALES OF PROPERTY IN THE YEAR 1878.

CHURCH TEMPORALITIES in IRELAND—continued.

31st DECEMBER, 1876—continued.

ACCOUNT—*continued.*

C_{tr}

Anger of Principal Act and Act of 1922.	Brought forward.	£ —	s. —	d. —
29	By PRIMATE BOUGUEN'S AND OTHER TRADE FUNDS,	—	—	88 11 6
—	By PROPERTY AND INCOME TAX (Act 16 & 17 Vict., c. 34, s. 5),	—	—	4,749 0 0
56	By SECURITIES PURCHASED OR TRANSFERRED : £2,122 13s. 4d. Stock,	—	—	2,006 14 9
29 to 63	By THE COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT : For Advances Repaid,	—	—	"600,000 0 0
26	By BALANCE on the 31st December, 1876 : Cash, Deposit Account, Bank of Ireland,	45,125 5 7	—	1,027,570 10 9
		430,000 0 0	—	
		513,125 5 7	—	
		51 10 10	—	
	Less—Sub-Accountants, &c. (Cr.),	—	—	532,100 14 9
		—	—	
	STOCK BALANCE, 31st December, 1876.	—	—	1,540,482 5 0

Year	Population	Area (sq. miles)
1950	33,310	40,779
1960	34,739	40,779

ACCOUNTS. &c.

ON CREDIT 200

Head of Account.	Received in Cash.	Balance on the 31st December, 1911.			Total.		
By THESE BOND-CHARGES:							
Fixed Annual Instalments,	£ 168,040 5 8	£ 7,532,710 17 5			£ 7,500,751 3 1		
By LANDED PROPERTY, Etc.:							
Mortgage Money,	18,313 10 0						
Fixed Half-yearly Instalments,	50,000 3 1						
		£ 1,804,419 9 0			£ 1,867,648 2 1		
By CONTRIBUITION OF REMAINING LEASHEHOLD TITHES PREPOTENTIAL:							
Mortgage Money,	2,417 9 11	218,102 6 1			220,519 14 0		
By GUARANTEE ADVANCES, RATE BOARD OF FIRST FARMERS:							
Instalments,	13 7 2				6 0 0		19 7 2
By GUARANTEE MORTGAGES:							
Instalments, Etc.	19 15 4	455 0 0				454 15 4	
£	220,714 11 2	9,535,673 10 6			9,785,388 1 8		

STATEMENT

IN THE YEAR 1879.

BALANCES			GROSS SALES (DRAFTED)		
FOR CASH			ON CREDIT		
\$	£	d.	\$	£	d.
27,693	9	0	173,560	14	1
80,034	0	4	79,277	8	1
22,558	12	11	26,763	13	8
300,220	9	1	246,567	9	1
315	0	0	—	—	—
154,606	12	10	39,727	15	2
3,611	7	2	9,465	16	0
433,709	11	4	256,743	16	10
1,094,021	9	9	1,094,021	9	9

A. J. WIEGERS

Accountant to the Commonwealth

ACCOUNTS of The COMMISSIONERS of CHURCH TEMPORALITIES in IRELAND, under the provisions of
II.—FOR THE PERIOD, FROM 26th JULY, 1869 (THE COMMENCEMENT

DRAFT

A.—CASH

¹⁰ "The Irish Church Act, 1869," and "The Irish Church Act, 1869, Amendment Act, 1872."

OF THE COMMISSION), TO 31st DECEMBER, 1876.

ACCOUNT.

Cir

ACCOUNTS of the COMMISSIONERS of CHURCH TEMPORALITIES in IRELAND, for the period, from
II.—FOR THE PERIOD, FROM 26th JULY, 1869 (THE COMMENCEMENT

DR.		A.—CASH		
Bills of Financial Act and Act of 1875.		Brought forward,	£	s.
11 & 12, and 8 (1875) 11 and 12		To BANKS, &c.:	—	2,312,031 10 8
11 & 12, and 8 (1875) 11		To THE BANK-CHARGE,	1,669,385	6 6
Lands, &c.:				
1. Perpetual Rents,		232,551	15 2	
2. Renewable Leases (including Flots), and other Tenures,		531,954	1 8	
3. Mineral Rents and Royalties,		6,002	17 7	
			1,687,506	14 5
11 & 12, and 8 (1875) 11				2,726,874 0 11
To DIVIDENDS AND INTEREST OF MONEY,			—	140,851 18 10
To CHARGE ON THE SEE OF ARKLAKE (Act 3 & 4 WILL. IV., c. 37, s. 34),			—	12,000 0 0
To CHARGE ON THE SEE OF DURRER (Act 3 & 4 WILL. IV., c. 37, s. 34),			—	21,239 2 7
To PRIVATE SUBSCRIPTIONS for Building, Enlarging, and Repair of Churches,			—	11,725 6 4
To EOCLESIASTICAL TAX (Act 3 & 4 WILL. IV., c. 37),			—	47,515 7 4
To OTHER HEADS OF RECEIPT,			—	73,255 2 3
To LOAN ACCOUNT—THESE KENT-CHARGE, Fixed Annual Instalments,			—	635,006 4 1
To MORTGAGE ACCOUNT—LAXTON PROPERTY, &c.— Mortgage Money, Fixed Half-yearly Instalments,		30,040 4 8 89,492 15 1		109,532 19 9
To MORTGAGE ACCOUNT—CONTINUED LEASHOLES (Act 3 & 4 WILL. IV., c. 33, s. 150)—Mortgage Money,			—	23,110 10 0
11				
To GLASGOW ADVANCE—LATE BOARD OF FIRST FRUITS (Acts 3 & 4 WILL. IV., c. 37, s. 36; and 1 & 2 VICT., c. 40)—Instalments,			—	12,065 6 6
11				
To GLASGOW MORTGAGE (Acts 23 & 24 VICT., c. 130, s. 30, and 14 & 15 VICT., c. 72, s. 20): Instalments, Retained by Mortgagors,		5,897 2 8 450 6 1		5,897 9 7 10,649 9 5
23				
To PRIMERS BOULEM'S AND OTHER TRUST FUNDS,				8,057 9 7
—				10,649 9 5
To PROPERTY AND INCOME TAX (Act 18 & 19 VICT., c. 34, s. 5),				37,712 0 0
—				
To REVENUE ACCOUNT: £371,357 6s. 6d. Stock,				371,073 16 4
33 to 35		To THE COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT—For Advances (less per centa),	£	£8,000,000 0 0
* LIABILITY TO THE NATIONAL DEBT COMMISSIONERS.				
Total Amount of Advances,		£		
Paid off:—		£		
In 1875,		300,000		
In 1876,		600,000		
		900,000		
Liability on the 31st December, 1878,		£		
Note.—A further payment of £1,000,000 having been made on the 31st January, 1879, this Liability is reduced to £7,000,000 at the date of this Report.		8,100,000		
				£15,767,955 18 0

26th July, 1869 (the commencement of the Commission), to 31st December, 1876—continued.

OF THE COMMISSION), TO 31ST DECEMBER, 1876—continued.

ACCOUNT—continued.

Or.

Section of Treated Act and Act of 1869.	Brought forward,	£	s.	d.	£	s.	d.
11 and 12	By RENT ABATEMENTS (Fogramme allowed, &c.),	—	—	—	11,846,292	9	9
12	By PROPORTION OF INCOME PAID OVER TO THE CLERGY,	—	—	—	325,545	7	6
11 and 12	By ALLOWANCES TO TENANTS (Improvements, Repairs, &c.),	—	—	—	106,736	15	11
11 and 12	By TITHES RENT-CHARGE PAID,	—	—	—	581	11	0
11 and 12	By QUIT AND CROWN RENTS PAID,	—	—	—	1,417	15	8
11 and 12	By RATES, TAXES, &c.,	—	—	—	2,812	3	8
48	By EXPENDITURE UNDER 49th Section of "The Irish Church Act, 1869"— For Building and enlarging Churches,	—	—	—	4,319	9	4
49	By EXPENDITURE UNDER 49th Section of "The Irish Church Act, 1869"— For Repair of Churches, For Church Bells, Salaries of Clerks, Sextons, &c.,	10,222	10	6	96,436	19	6
49		64,929	4	5			
11	By EXPENSES AND OTHER PAYMENTS for which the late Ecclesiastical Commissioners were liable,	—	—	—	155,241	14	11
—	By OTHER HEADS OF EXPENDITURE,	—	—	—	49,620	14	1
5 and 6	By EXPENSES OF THE COMMISSION:				27,464	3	5
	Establishment— Salaries and Allowances,	135,276	2	6			
	Incidental Expenses (Travelling Expenses, Rent of Offices, Stationery and Printing, Postage, Costs and Expenses of Claimants in establishing claims, &c.),	35,241	4	5			
	Legal Branch,	100,837	6	8			
	Architects and Surveyors' Branch,	17,353	12	6			
	Bailiffs, Dog-voyn Collectors, &c.,	10,056	11	2			
57	Audit of Accounts—Cost of Audit,	1,445	5	5			
		8,643	19	1			
44	By COMPENSATION AND SUPERANNUATION ALLOWANCES of the Commissioners and Officers of the late Ecclesiastical Commission,	—	—	—	211,917	15	10
59 to 63	By INTEREST AND CHARGES ON LOANS:				22,672	11	0
	Interest of Advances from National Debt Commissioners,	1,979,445	18	5			
	Stamp Duty on Debentures,	11,230	0	0			
	Bankers' Commission on Remittances between England and Ireland,	5,100	5	5			
7	By STAMP DUTY ON MISSING ORDERS, &c.,	—	—	—	1,305,377	3	11
10 (1872)			31,979	3	9		
11	By GUAR-ROUSE ADVANCES—late Board of First Fruits (Acts 3 & 4 Will. IV, c. 17, c. 28, and 1 & 2 Vict., c. 106, s. 48)—For repayment of sums overpaid in the Advances of the late Commissioners,	—	—	—	100	19	0
11	By GUAR-ROUSE MORTGAGES (Acts 23 & 24 Vict., c. 150, s. 29, and 14 & 15 Vict., c. 12, s. 90)—Advanced in Cash,	—	—	—	3,623	1	9
29	By PRIMATE BOUTLER'S AND OTHER TRUST FUNDS,	—	—	—	12,150	11	3
—	By PROPERTY AND INCOME TAX (Act 16 & 17 Vict., c. 34, s. 5),	—	—	—	44,442	15	9
26	By SECURITIES PURCHASED— £200,000 12. 4d. Stock,	—	—	—	243,955	0	4
39 to 61	By THE COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT—By Ad- vances repaid (side per contra),	—	—	—	900,000	0	0
56	By BALANCE on the 31st December, 1876:— Cash,	45,135	5	7	15,314,993	3	3
	Deposit Account, Bank of Ireland,	470,000	0	0			
		613,135	5	7			
		31	10	10			
	Lam.—Sub-Accountants, &c. (Ors.),				315,103	14	9
					15,737,303	18	0

* Side Note per contra, stating that a further payment of £200,000 was made to the National Debt Commissioners in repayment of advances on the 29th January, 1877.

ACCOUNTS of the COMMISSIONERS of

II.—FOR THE PERIOD, FROM 26th JULY, 1869 (THE COMMENCEMENT

B.—MORTGAGE

Dr.

(SALES OF PROPERTY

HEAD OF ACCOUNT.	BALANCE ON THE 26th JULY, 1869.	MORTGAGE MONEY, etc. (PENDING).	BALANCE PENDINGLY REMITTED IN respect OF MORTGAGES, &c., RECEIVABLE BY TRUST INVESTMENTS.	TOTAL.
To SALES OF PROPERTY:				
Title Rent-charge,	—	3,527,570 15 3	4,580,168 6 3	8,107,738 1 6
Lands:				
Perpetuity Rents,	—	205,773 5 4		
Renewable Leases,	—	27,855 12 8	225,924 8 1	1,213,932 8 9
Yearly and other Tenures,	—	714,343 11 11		
Ecclesiastical Residencies and Lands,	—	70,918 9 9		
To CONVERSION OF RENEWABLE LEASEHOLDs INTO PERPETUALs,	23,466 6 4	311,746 7 9	—	341,212 14 1
To GRANt-HoME ADVANCEs, late Board of First Fruits,	21,144 2 0	—	—	21,144 2 0
To GRANt-HoME MORTGAGEs,	49,325 7 3	3,023 1 9	—	52,373 9 0
	£ 90,845 15 7	£ 161,295 5 5	£ 5,105,172 14 4	£ 90,960,306 15 4

C.—SUPPLEMENTAL

SALES OF PROPERTY FROM 26TH JULY,

HEAD OF ACCOUNT.	AMOUNT VALUE.
Title Rent-charge,	183,282 17 6
Lands:	
Perpetuity Rents,	48,276 5 3
Renewable Leases,	
Yearly and other Tenures,	64,160 5 3
Rights to Mines and Quarries,	
Ecclesiastical Residencies and Lands,	
Conversion of Renewable Leases into Perpetuals,	
	TOTAL SALES OF PROPERTY,

IRISH CHURCH TEMPORALITIES COMMISSION,

3rd February, 1877.

NOTE.—The foregoing Accounts show (1) the Cash transactions of The Commissioners of Church Temporalities for the year ended 31st December, 1876, and for the period from the commencement of the Commission to 31st December, Arrears due on the 31st December, 1876, by Tenants and Payors throughout Ireland, will appear in the Account

CHURCH TEMPORALITIES IN IRELAND—continued.

OF THE COMMISSION), TO 31ST DECEMBER, 1876—continued.

ACCOUNTS, &c.

ON CREDIT, &c.)

C.R.

HEAD OF ACCOUNT.	Received in Cash.	Discharged on Commutation or Death of Inhabitant, &c.	Balance on the 31st December, 1876.	Total.
By TITHES RENT-CHARGE:				
Fixed Annual Instalments, &c.	695,403 4 1	—	27,022,710 17 5	8,337,713 1 6
By LANDED PROPERTY, &c.:				
Mortgage Money,	30,040 4 5		1,804,419 9 0	1,813,459 8 0
Fixed Half-yearly Instalments,	39,402 15 3			
By COMMUTATION OF LANDWRIGHT INHABITANTS INTO TITHES:				
Mortgage Money,	28,110 10 0	—	218,109 4 1	246,229 14 1
By GREEN-TITHES ADVANCE, LATE BOARD OF FIRST FUGITIVE INHABITANTS,	12,005 6 0	9,122 15 4	4 0 0	11,144 2 0
By GREEN-TITHES MORTGAGES:				
Instalments, &c.	6,027 9 7	45,786 19 4	435 0 0	50,275 9 0
Total		733,714 10 1	34,918 14 0	16,386,306 15 4

STATEMENT.

1869, TO 31ST DECEMBER, 1876.

BALANCE.		Open Balances (Capital).
For Cash.	On Credit.	
£ s. d.	£ s. d.	£ s. d.
851,876 9 9	3,557,570 15 3	3,900,356 14 0
620,638 8 3	365,770 5 4	1,203,396 13 7
37,659 19 8	21,095 18 8	63,838 13 4
693,901 19 6	714,343 11 11	1,402,943 4 4
1,270 10 0	—	1,370 10 0
437,703 1 4	26,018 9 9	517,631 11 1
134,265 13 10	331,716 7 9	346,012 1 7
9,386,075 6 3	5,186,245 8 8	7,621,329 9 11

A. J. PHIPPS,

Accountant to the Commissioners.

ralities in Ireland, and (II) the extent to which Property has been sold (for Cash and on Credit), for the year 1876. The Abstracts of the Rentals of Tithe Rent-charge, Landed Property, &c., for the year 1876, showing the to be shortly presented to Parliament by the Comptroller and Auditor-General, under the 57th section of the Act.